



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 53

[REG-115300-13]

RIN 1545-BL57

Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return;
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations (REG-115300-13) that was published in the **Federal Register** on Thursday, August 15, 2013 (78 FR 49700), which relates to requiring charitable hospital organizations liable for the excise tax for failure to meet the community health needs assessment requirements for any taxable year to file Form 4720, “Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code.” The regulations also specify the due date for such returns.

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking published at 78 FR 49700, August 15, 2013, are still being accepted and must be received by November 13, 2013.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, at (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations that is the subject of this document relates to the reporting of the excise tax under section 4959 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-115300-13) contains errors that are misleading and are in need of clarification.

Correction to Publication

Accordingly, notice of proposed rulemaking by cross-reference to temporary regulations, that is the subject of FR Doc. 2013-19930, is corrected as follows:

1. In the heading, the subagency should read “Internal Revenue Service”.
2. On page 49700, in the preamble, column 1, under the caption “SUMMARY”, line 4, the language “requiring hospital organizations liable” is corrected to read “requiring charitable hospital organizations liable”.
3. On page 49701, in the preamble, column 2, under the paragraph heading “Special Analyses”, line 26 from the top of the page, the language “Flexibility Act (5 U.S.C. Chapter 6) is” is corrected to read “Flexibility Act (5 U.S.C. chapter 6) is”.

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